

DEFINITIONS

If these terms have abbreviations they are included in this dictionary

- **An Accepted document** is a document that has passed all edits and updated all reference and data tables. It is not rejected in the FFIS system. It will disappear off of the Suspense File (SUSF) table after 3 days.
- **Accounting Code-** is ten digits made up of the 1 digit Budget Fiscal Year and 9 digit program code. All feeder entered obligating documents have an accounting code on them. When they are manually data entered or fed into the FFIS system then the accounting code is broken out to a two digit Budget Fiscal Year and 9 digit program code.
- **Adjustments** After a fiscal year expires on September 30th, we have five years to enter adjustments to the existing obligations to get our books as accurate as possible. The adjustments process differently depending on the type of appropriation account. *Remember- every year must maintain its fiscal year allocation identity even in no year accounts.*
 - **Reduced Carryover** - In no year accounts, adjustments that *increase* a prior year, no year fund obligation amount will reduce the amount already carried forward into the current year. For example, in BFY 2000 and obligation was booked for \$30,000. Then in FY 2002, the final invoice was paid for a total of \$35,000. The additional \$5,000 (which was originally un-obligated and carried over) will be covered by reducing the carryover amount and bringing it back to BFY 2000. *If there isn't enough carry over to bring back, current fiscal year funds would be utilized.*
 - **Prior Year Recoveries** In no year accounts, adjustments that *decrease* a prior year, no year fund obligation amount invoke prior year recoveries into the current year. For example, in BFY 2000 and obligation was booked for \$100,000. Then in FY 2002, the final invoice was paid for a total of \$95,000. The remaining \$5,000 is de-obligated and invokes a prior year recovery into the current fiscal year 2002.

- **Downward Spending Adjustments** After a budget fiscal year expires on September 30th, we have five years to enter adjustments to the existing obligations to get our books as accurate as possible. In annual accounts (Fund 52, 57, 58 and 59), adjustments that *decrease* the original obligation amount are considered a downward spending adjustment. For example, in BFY 2000 an obligation was booked for \$100,000. Then in FY 2002, the final invoice was paid for a total of \$75,000. The decreased amount of \$25,000 is de-obligated and remains un-obligated in BFY 2000. No new obligations can be created for these de-obligated annual funds.
- **Upward Spending Adjustments** Refers to annual appropriations. After a budget fiscal year expires on September 30th, we have five years to enter adjustments to the existing obligations to get our books as accurate as possible. In annual accounts (Fund 52, 57, 58 and 59), adjustments that *increase* the original obligation amount are considered an upward spending adjustment. For example, in BFY 2000 an obligation was booked for \$100,000. Then in FY 2002, the final invoice was paid for a total of \$105,000. The increased amount of \$5,000 is charged to FY 2000 if there are funds available at the Agency level. If not, the \$5,000 would be charged to the appropriate current year funding.
- **Accounting Periods** are the 12 months of the year, October being number one plus 5 adjustment periods (used by the accountants). It also includes the year. As an example: 01 01 is October 2001 and 06 01 is March 2001. You will use this when you want to force documents to a certain accounting period.
- **Allocations** - The funding given to an organization or program to spend for a limited time.
- **Annual Appropriation** Congress appropriates funding with time limits in which we can obligate the funds. In Annual funds the time limit is from October 1st to midnight, September 30th of each fiscal year. Whatever is not obligated is returned to Treasury after the 5 year adjustment period is completed and the appropriation is cancelled. In APHIS these are funds 52, 57, 58 and 59.
- **Brio**: inquiry software used to write reports from FFIS data.

- **Insight** is a browser-based query, analysis, and reporting tool with varying levels of functionality based on report information and user security.
 - **Explorer** enables query, analysis, and reporting with direct access to database tables and a repository of predefined data models and reports.
 - **Quickview** is a browser-based report view that allows refreshing of reports but no manipulations.
- **Budget Fiscal Year (BFY)** is the year the funding was made available by the Congressional appropriation. For example you have paid a bill for 1996 in the current year (2001) then the transaction processed for BFY 1996 in FY 2001.
 - **Cancelled Year** is a prior BFY year that has completed the 5 year adjustment period after it expired. The year is removed from active status.
 - **Carryover** This only occurs in no year and multi-year appropriations. The unobligated balance on September 30th of any fiscal year is carried over to the next fiscal year. In APHIS, it is spent using the new budget fiscal year identifier. For example, Fund 11 was allocated \$100,000 in FY 2002. At year end, there was \$2,000 un-obligated. This amount is automatically carried over into FY 2003 and obligated with a BFY 03 accounting code.
 - **Closed Date** is the day that the system finishes a cycle and a transaction is considered closed in the system. All matters regarding the transaction have processed.
 - **Commitment** is the action of contracting funds, placing orders, and similar transactions that have not shown up in the Financial System yet.
 - **Defaulting a Document** is allowing the system to utilize the system today's date to assign the accounting period of a manually data entered document instead of data entering the accounting period.
 - **Disbursement** is the satisfaction of a legal liability of the government through the payment of funds. The vendor's invoice is paid.
 - **Division (DVSN)** is the third digit of the program code. For example 528010030 = 8 for PPQ. It is used to assign funds to programs in APHIS. It is the fourth digit of the accounting code.

- **FY 2001 Conversion Strategy from CAS to FFIS** The strategy was to bring over from the Central Accounting System (CAS) only un-liquidated obligations. If an obligation or part of an obligation was disbursed it was not brought into FFIS. Therefore to conduct prior year analysis on expenditures, you must take your disbursed amount from CAS and net it with the activity that has occurred in FFIS.
- **Expended Authority** the vendor has satisfied enough of the transaction to begin processing the payment.
- **Expired Year** On September 30th of each Budget Fiscal Year, our authority to obligate funds expires. We have 5 years to process adjustments to existing obligations but can not create new obligations.
- **Feeders** are NFC systems like TRAV, UTVN, PACs, etc. Feeder systems update FFIS one night later than the day the transactions enter the feeder system. Example: Interfaces start running around 5 or 6 PM EST each night. They take feeder system transactions and create documents and split the transactions by agency. This is not completed until about midnight. So, the next night, those documents are added to the FFIS nightly cycle and the following day they are in Brio
- **Financial Data Warehouse (FDW)** located at fdw.usda.gov, where Brio Reports can be accessed. Each night FFIS Data is replicated into the FDW.
- **Financial Amount** is used as a way to express the amount for any transaction, be it an asset, liability, revenue, budgetary, or expense.
- **Fiscal Year (FY)** is the year the transaction is accepted/recorded into the FFIS system. This means that if you paid a bill for 1996 in the current fiscal year (2001) then the transaction would have processed in FY 2001.
- **Fiscal Months** are the months of year starting in October with 01 and running to September which is 12.
- **Forcing a document** is making a document post to a specific accounting period that is open on the APRD (Accounting Period) table by manually entering the accounting period on the document. For example, today is Feb 2nd

and you want your document to post to January. Instead of letting the system default it to February, you can data enter the January accounting period.

- **Fund** is the first two digits of the program code. It corresponds to the appropriation that authorized the spending. Example: 41555030 = fund is 41
- **In transit amount** is referring to checks:
 - 1 - the check has been issued by Treasury
 - 2 - the check is in the process of being canceled
 - 3 - there is a different problem associated to it (rare)
- **Interfaces** are programs that bring feeder system information into FFIS.
- **M-Cycle** is a pay period where the entire pay period (100%) occurred in one accounting period and is disbursed in the next accounting period.
- **Multi-Year Appropriation** Congress appropriates funding with a multiple year (not unlimited years) limitation for entering obligations; for example the beginning BFY 2001 and ending BFY 2004. Each year must maintain its funding integrity. The un-obligated balance will be carried over until the last year. Then any un-obligated balance will be returned to Treasury after the 5 year adjustment period is completed and the appropriation is cancelled. APHIS does not currently have this appropriation type but FFIS has the BFY field as a two position field because of this type of funding. APHIS uses the first position only. In FY 2002, APHIS had appropriation (Fund) code 20 which was valid for FY 2001 and FY 2002 only.
- **No Year Appropriation** Congress appropriates these funds allowing us to carry over the un-obligated balance until it is expended without further approval or time limits. Nothing is ever returned to Treasury. Each year must maintain its funding integrity. There is a 5 year adjustment period and the appropriation budget fiscal year is closed but the carry over is always moving and being spent from the subsequent years. In APHIS FY 2003, these are designated by appropriation (Fund) codes 11, 12, 15, 16, 17, 18, 25, 60, 70 - 79, 83 and 85.
- **Obligations** are the amounts of orders placed, contracts awarded, services received and similar transactions made during a given period that will require

payments in either a future periods or have already been paid. The government is obligated to pay a specified amount.

- **Org Level 1** is a four digit code. It is used to roll up data to a high level in your organization. It may or may not correspond to the middle 4 digits of a program code. Org Level 2, 3, and 4 are used to designate lower levels of an organization.
- **Organization (ORGN)** is the middle 4 digits of a specific program code, and always corresponds to a program code.
- **PACS** is the Payroll Accounting feeder system that creates the accounting records based on the payroll disbursements initiated in the Payroll System (PAYE).
- **PCMS** is the credit card feeder system which includes Purchase Card transactions, Voyager, and Motorpool, that creates records in FFIS. This is the one of the feeders that gets back feed from FFIS. All corrections to this data must be made in PCMS only. PCMS and FFIS must match at all times.
- **PRCH** is the Purchase Order feeder system which records the purchase order transactions spending funds processed in APHIS except PCMS and contracts. Po types are the following 40,41,42,43,and 45.
- **Program** is the nine digit accounting code made up of 2 digit appropriation, 1 digit division, 4 digit Organization which includes the division, and 3 digit reporting category.
- **PROP** is the feeder system that inventories our accountable property (vehicles, guns, x-ray machines, etc). This is one of the feeders that back feeds to FFIS. All corrections must be made in PROP only. PROP and FFIS must match at all times.
- **Query** is the set of limitations used to narrow the data to your specific requirements.
- **Rejected document** means that it is still waiting on SUSF and has not been accepted in the FFIS system. It has to be worked (corrected) before the

document will accept. No tables or reports will be updated until the document is accepted in FFIS. We can not closeout with documents in Rejected status.

- **Reporting category (Rptg Cat.)** is the last 3 digits of the program code. It identifies the project identified in the appropriation funding the transaction.
- **SUSF** is a table in FFIS that holds all rejected, held, and accepted documents until they are either worked or archived by the FFIS system.
- **The Project Office** is a group of employees working for USDA who helped us convert to with FFIS and manage the reports on the web. They are responsible for all of USDA's conversion to FFIS.
- **TRAV** is the Travel feeder system that automatically brings travel documents into the FFIS system.
- **Un-liquidated Obligation** are orders placed, contracts awarded, services received and similar transactions that have been recorded in the Financial System but have yet to be paid or have an outstanding balance.